

THE GEORGE WASHINGTON UNIVERSITY
School of Government

U. S. NAVY GRADUATE COMPTROLLERSHIP PROGRAM

PROGRAMMING A
NAVAL AVIATION BUDGET

For
SEMINAR IN COMPTROLLERSHIP
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Prepared By
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January 1953

THE UNITED STATES DEPARTMENT OF AGRICULTURE
BUREAU OF PLANT INDUSTRY

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I. INTRODUCTION

The life blood of Naval aviation may be found in the fiscal programs of the Bureau of Aeronautics. Each year a fresh supply of program dollars flows through the numerous arteries of the system invoking new life and sustaining the old. The quality and adequateness of this life is due entirely to the thoroughness with which the programs are conceived. For those whose responsibility it is to plan and execute these programs, it is the purpose of this paper to spotlight the full significance of the responsibilities and to recommend methods for executing the task.

The continuous turnover within the Bureau provides with regularity a large number of program officers completely untrained in the world of budgets and programs. It evolves upon those selected to familiarize themselves with the vast requirements of the position. In the fast-moving sequences of events, the surge of the job carries many occupants through their entire tour without ever grasping the full meaning of the position. There are numerous factors involved and this paper attempts to bring them together, with due regard for the significance of each.

1. Introduction

The life blood of any nation is its people. The people are the source of strength and the basis of all progress. It is the duty of the government to ensure the well-being of its people and to provide them with the necessary facilities for a better life. The government should strive to improve the living standards of its people and to create a more equitable society. It should also ensure that the people have access to education, health care, and other essential services. The government should be responsive to the needs and aspirations of its people and should work to address their concerns. The people should be encouraged to participate in the development of their country and to take responsibility for their own lives. The government should ensure that the people have a say in the decisions that affect their lives and that they are treated with dignity and respect. The government should also ensure that the people have access to justice and that their rights are protected. The government should strive to create a more just and equitable society for all its people.

The government should also ensure that the people have access to education and that they are able to improve their skills and knowledge. The government should also ensure that the people have access to health care and that they are able to live longer and healthier lives. The government should also ensure that the people have access to other essential services and that they are able to improve their living standards. The government should also ensure that the people have access to justice and that their rights are protected. The government should strive to create a more just and equitable society for all its people. The government should also ensure that the people have access to education and that they are able to improve their skills and knowledge. The government should also ensure that the people have access to health care and that they are able to live longer and healthier lives. The government should also ensure that the people have access to other essential services and that they are able to improve their living standards. The government should also ensure that the people have access to justice and that their rights are protected. The government should strive to create a more just and equitable society for all its people.

II. LEGAL BACKGROUND

The Constitution of the United States invokes responsibility upon the Congress to provide and maintain a Navy. The Congress relies upon the Navy to make known its requirements. The Navy's budget constitutes these requirements and this budget is in turn constituted of the numerous programs. These programs factor out to plans and the end result is the Navy's operating plan stated in terms of dollars.

Thus the program officer may well envision his duties as being a direct assistant to the Congress in executing the requirements of the Constitution.

The Committee of the House of Representatives

has the honor to acknowledge the receipt of your letter of the 10th inst.

and in reply to inform you that the same has been forwarded to the

proper authorities for their consideration.

The Committee has the honor to inform you that the same has been

forwarded to the proper authorities for their consideration.

Very respectfully,
Your obedient servant,

John H. Johnson, Secretary

Office of the Secretary of the House of Representatives

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III. THE PROGRAM POSITION

Proper perspective of the position and understanding of the organization is essential to program administration as in all other positions. The Bureau's Manual of Organization must be carefully studied and evaluated to fully grasp the complexity of the "corporation" of Naval Aviation. As this is being accomplished a few professional answers regarding the subject of organization will be helpful. L. P. Alford and J. P. Bangs state:

"The Purpose of Organization: Organization is to the business what the nervous system is to the human body.

The Scope of Organization: The subject of organization in its broadest definition includes: (1) the persons who man a company (2) the respective places which they occupy (3) the range of authority and responsibility which they individually exercise (4) the framework of relations through one another, and (5) the mechanisms through which they operate and coordinate their activities in the enterprise. It is upon the basis of persons, positions, authority contacts, operations, and coordination that successful . . . work is carried on.

The Responsibility of Organization: In an organization sense responsibility is accountability for the performance of assigned duties.

The Design of Organization: . . . organization structure recognizes: (1) levels of authority and (2) degrees of responsibility. The line of authority (line of command) goes down from a higher to a lower level of authority. The line

of response (line of responsibility) comes up from a lower to a higher level of authority. These lines are also called lines of communication. . . These lines of communication hold the organization together and make a coordinated operating unit."¹

It is within such a pattern that the job of the program officer must be accomplished. The more thorough the knowledge of the organization, the more advantageously it may be utilized.

¹L. P. Alford and J. P. Bangs, Production Handbook.
New York: The Ronald Press Company, 1948, page 3.

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in a high level of activity. Some lines were also
called lines of communication. . . Lines lines of persons
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to assist.

IV. ADMINISTRATION AND MANAGEMENT

Organization does not function in the absence of "administration" and "management." The three words collectively are the crux of both government and business. What is the proper meaning of the words "administration" and "management"? Alford and Bangs say:

"Administration is the function. . . concerned in the determination of policy, the coordination of finance . . . , the settlement of the compass of the organization.

Management is the function. . . concerned in the execution of policy, within the limits set up by administration."¹

A programming official is above all an administrator and a manager. As a practitioner of those sciences the programmer must master the arts of planning, organizing, directing and controlling. All of these processes will be present to a greater or lesser degree in each undertaking. The degree of skill exhibited in their application will gauge the effectiveness of effort applied.

¹Ibid., p. 9.

IV. ANALYZING THE SITUATION

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V. RESPONSIBILITIES

The basic responsibilities of the program officer have been delineated by the organization, but the most significant responsibility of all is one that is inherent to all public servants within a democracy, the responsibility to our people, the taxpayers.

In government we are spending other people's money. This factor alone demands scrupulous, prudent, economical conduct. This obligation to the taxpayer cannot be taken lightly or overlooked at any moment. It becomes important to remember that taxpayers are not voluntary investors, the funds being administered are exacted from the public in the form of taxes and therefore the individual taxpayer has little choice in the decisions.

The last statement must be evaluated in terms of benefits or gains received by the public from taxes. The amount of taxes paid and the returns received have no clearly defined relationship. As participants in the spending of public monies the program officer's responsibility is to assure the taxpayer a fair return on his investment. There being no precise way of measuring the services or benefits it becomes a matter strictly of judgment.

Outright dishonesty in the use of government funds is the easiest of all ills to prevent. It is the honest but wasteful and unwise application of funds for services, materials, etc., that is the hardest and greatest problem to master. There are no fixed, guiding mechanisms to avoid these courses and no indicators to distinguish between the desirable and the essential. Instead, it becomes a matter of personal judgment, utilizing the information available from all surrounding resources.

Although there are limits to the area in which one operates, within these the area is wide, and the wisdom required of the program officer to adequately discharge his responsibilities to the public becomes the measuring rod of the individual.

Moving closer to a responsibility more direct and tangible, the bureau chief depends heavily upon the program officer to plan his area of activity in a superlative manner. Bear in mind that at least half of the chief's time is spent in budgetary matters and that the success he will enjoy is directly proportional to the endeavours of the programming officials.

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VI. THE BUDGET DEFINED

The word budget has many connotations and meanings. It is commonly referred to in the home as well as in the office. It therefore is one of those words so commonly in use that the true definition escapes.

By definition, budgeting is financial management. John H. MacDonald in defining the term says that the word is like a "good time." That it has a variety of meanings depending upon whom you ask.¹ James C. Charlesworth said:

"In the language of public administration, the word 'budget' has three meanings. . . In its purest meaning it refers to a financial document, which is periodically transmitted to the legislative branch by the head of the executive branch. . .

A second meaning attaching to the word 'budget' relates to the allocation of administrative and legislative emphasis. A service may be spoken of as being heavily budgeted this year, or another activity may be dropped from the budget. In this sense the term 'budget' may be considered to be synonymous with a newer term, 'programming.' In its third meaning, 'budget' in some quarters is coming to be used interchangeably with 'management'".²

The budget may be considered as giving intelligent direction to the administration of public progress through adequate planning. It may further be defined as a plan of work,

¹John H. MacDonald, Practical Budget Procedure. New York: Prentiss-Hall, Inc., 1946, p. 1.

²James C. Charlesworth, Governmental Administration. New York: Harper and Brothers Co., 1951, p. 321.

The budget is not a mere statement of the
 it is commonly referred to as the 'plan' as well as the 'bill'.
 It is a statement of the government's policy for the year.
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By definition, the budget is a statement of the government's policy for the year.

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since in government it outlines a program for the ensuing two years or more. In any event, for the program officer the word budget should be indistinguishable from the planning process, meaning that the budget is a device that enables planning and control of activities.¹

Note carefully continuing reference by budgetary scholars as being synonymous the terms "budget", "programming", and "management". Thus the program officer is strongly identified as being a manager of the function of dollars, and as the manager, the program officer must be an expert in all the managerial skills. Successful managerial effort by the program officer is the basis of successful management by all others, the program being the gauge of performance.

¹R. A. Walker, Public Administration Review, Spring, 1944, Vol. IV, p. 99. (The Journal of the American Society for Public Administration)

VII. THE BUDGET PURPOSE

Although the budget is primarily a plan of action to accomplish pre-determined objectives, the concept of control has also developed as a result of the use of the budget after its origination. It is possible to state the aims or purposes of the budget with considerable definiteness as follows:

- "1. Established a definite objective of performance.
2. Formulates policies for future operations.
3. Promotes cooperation in acceptance of policies and execution of plans
4. Determines limits to which expenditures are to be confined.
5. Determines funds required and when they will be needed.
6. Established comparisons and checks.
7. Indicates when and where changes are required in order to achieve planned objectives."¹

¹ Alford and Bangs, op. cit., p. 1492.

THE BUDGET

Although the Budget is primarily a plan of action for the Government's financial objectives, the concept of the Budget has also developed as a result of the use of the Budget as a tool of management. It is essential to have the Budget as a basis of the Government's financial objectives as follows:

1. To provide a basis of action for the Government.
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VIII. THE BUDGET LIMITATIONS

The budget cannot be assumed to automatically guarantee one hundred per cent success. The predominant limitation is due to the fact that it is based upon forecasts, estimates, and executive judgments of future conditions. Thus success depends upon the validity of the data at hand and the intelligence of forecasting.

Even with the best of forecasting there is no automatic functioning of the budget plan. There is no substitute for active and watchful administrative and operative management as the budget timetable unfolds.

VIII. THE BUDGET ALLOCATION

The budget is divided into two main parts: the operating budget and the capital budget. The operating budget is the part of the budget that covers the day-to-day expenses of the organization. It includes salaries, benefits, rent, utilities, and other operating expenses. The capital budget is the part of the budget that covers the costs of acquiring and maintaining capital assets, such as buildings, equipment, and vehicles. The capital budget is typically a smaller portion of the total budget than the operating budget.

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IX. THE BUDGET PROCESS

Under the terms of present law, each department and agency of the Federal Government is required to submit to the Bureau of the Budget by September 15 yearly the annual budget for the fiscal year commencing July hence. There are other submission dates of unfixed times for the Bureau of Aeronautics program officers to observe. These submissions are for the purpose of budgetary reviews by higher echelons of authority and are listed herewith in order of successive occurrence.

1. Preliminary bureau reviews with Fiscal Division Staff.
2. Chief, Bureau of Aeronautics Review. (Bureau level)
3. Navy Comptroller review. (Navy Department level)
4. Secretary of Defense Review (Defense Department level)

NOTE: Under normal conditions, all of the foregoing reviews occur prior to 15 September.

These reviews serve the purpose of coordinating the needs of all programs, eliminating duplication and adjusting to the level of dollars considered to be requisite by the Chief Executive. Following this reviewing activity, the finished budget is submitted by the President to the Congress on or about January 18. Here again, an exacting and discriminating final

1. The following information is being furnished to you for your information and is not to be used for any other purpose. It is being furnished to you for your information and is not to be used for any other purpose. It is being furnished to you for your information and is not to be used for any other purpose.

review is conducted, resulting on or about 1 July, in an approved budget of the content and amount as willed by the Congress.

For the newcomer on the budget process the question might well be asked why not do things "the one right way" initially and eliminate the time and costs of countless reviews. The newcomer must realize that he is dealing in most instances not with precise physical phenomena but with the interpretations of executive actions and that the continuing reviews seek to find "the best way" in the absence of the clear-cut "right way."

X. THE BUDGET PREPARATION

It may be safely assumed that the numerous budgetary reviews require that the program officer be literally "on top of the subject matter" within his program area. It means that the program officer should know more about his program and all related thereto than any other individual. Superior knowledge will assure satisfactory answers to all questions and will result in a program of no reproach and of economical construction. This brand of knowledge cannot be obtained with any efforts less than hard work and the unrelenting press for knowledge and facts. Armed with knowledge and facts, elimination of the honest but wasteful portions of the program is generally accomplished. Without this superior knowledge it is impossible to identify the waste. The higher echelons of review are not staffed to separate the "required" from the "unrequired" among the numerous items constituting a program. Of course, the major items will be discriminately examined in much detail but time alone does not permit similar treatment for each and every item. This emphasizes the necessity of personal conviction upon the part of the program officer that his recommendations are in the best interest of the taxpayer. Consider the context of the foregoing and fully grasp the deep responsibility of the position.

The timetable of budgetary action within the Bureau itself is not on a firm basis. This is due to the fact that the planning factors do not automatically unfold at precise calendar times. It may be assumed that under normal conditions the general program objectives of the overall Navy will be released by the Chief of Naval Operations on or about the month of May. It is neither required nor good practice to await the arrival of this planning information before starting the budgetary process. By liaison, official and unofficial, surrounding experience, and one's own evaluation of the available facts, much preliminary work can be accomplished. This preliminary work should be undertaken as early as March and not later than April. It will be proven that what has been accomplished can be altered to fit the prescribed in a much easier fashion than striving to accomplish the whole task in a restricted amount of time.

The early start permits full and unbiased investigation of all the facts. It develops the "best" knowledge of the program content and places the program officer in a position of influence towards his way of thinking on controversial matters. Since the program will be constructed from the contributions of many, some of the contributions will be biased, but in an honest manner. These biased portions must be met and handled with the tool of superior knowledge. Again and again the point must be stressed that personal satisfaction of the validity of every program item depends upon the program officer possessing all of the facts. This superior knowledge dispensed in the "right" way cools the ardor of bias most effectively and assures the "best" program possible.

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Justification of the program must be given the same serious consideration as the determination of the content. The program officer knowing the state of efficiency in his area and bureau, as well as the projected changes in flow and volume of work, and the plans for new departures in the next fiscal year, can fortify himself with unimpeachable data and can confront budget officers on higher echelons with confidence. This confidence should not be borne of a pugnacious and obstinate attitude of defense of the selfish interests of his bureau but should be dedicated to an interpretation of his bureau to higher areas of command.¹

The facts that have been established during the construction of the budget provide an excellent base for justification. These facts should be translated in terms of measurable units, workload data, and similar devices. In such matters scrupulously avoid the use of technical language, abbreviations, and graphic testimony not in keeping with the reviewing audience. Select the material with reference to the listener and anticipate the response and questions of the audience. To grasp the full impact of the last statement, each program officer should carefully study the Hearings Before Subcommittee of the Committee on Appropriations, House of Representatives, Eighty-second Congress, Second Session, for the Department of the Navy appropriations for 1953, with emphasis upon that portion relevant to the Bureau of Aeronautics.

¹Charlesworth, op. cit.

There are several reasons why the results of this study may be generalizable to other populations. First, the sample was drawn from a large, diverse population of young adults. Second, the study was conducted in a community setting, which may increase the external validity of the findings. Third, the study used a validated measure of self-esteem, which increases the reliability of the results. Finally, the study included a control group, which helps to rule out alternative explanations for the findings.

ATTEST: My hand and the seal of the said Court, this 10th day of June, 1903.

Thank you, and looking forward to your reply.

and without being obliged to leave on 15th November.

This conference was held in the city of ...

XII. BUDGET ADMINISTRATION

Following the enactment of a budget into law, the same discriminating and exacting attention must be directed to the administration of this budget as prevailed during the preparation. This means establishment of a system which will enable direction of the work and which also will provide a continuous and current review to assure that operations are proceeding in accordance with the pre-conceived plans. All of those officials who must contribute to the budget administration process, regardless of their role, should possess a complete understanding of the aims and purpose. Further, every effort should be made to win their full acceptance and cooperation. Throughout the organization there should be an atmosphere of a sense of public trust and all should be educated in a feeling of duty to carry out the budget established by law with the greatest sense of economy and efficiency.

The direct staff available to assist the program officer will be sized proportionately to the significance of the program. This staff should be utilized to provide the information needed to exercise control. Analysis of the need for reports, records, files, etc. must be evaluated and established on a "requirements" basis. These "requirements" are the minimum essentials requisite to successful program administration. Some

III. THE PROBLEM OF THE FUTURE

During the summer of 1940, the

the administration and the public alike have been

convinced that the future of the country

will depend upon the success of the

efforts of the government and the people

to overcome the difficulties of the

present situation and to secure a

stable and prosperous future for the

country and its people.

It is the duty of the government and the

people to work together to achieve

the goals of the future.

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duplication of records will exist between the centralized bureau files and those necessary for "on the spot" program administration. However, this duplication must persist to assure efficient program execution.

Careful attention should be directed to the reporting system to assure that informative reporting is being accomplished. The system should be evaluated against the following essentials:

1. Number of reports
2. Timing
3. Type
4. Design and content and
5. Handling.¹

The reporting system above all should be capable of producing the information required for proper control on a "timely" basis. For example, cost and expenditure data to be effective from the control viewpoint must be reasonably up-to-date. The program officer will find that the majority of the data obtained for over-all bureau consumption can be classified as "historical." This "historical" information is necessary but is inadequate for control purposes. Therefore improvisation and ingenuity must be resorted to as required to effect this deficiency.

Control is further enhanced by the establishment of performance standards. These will normally be in terms of the quantity and quality expected. Such standards are requisite to the functions of planning and scheduling.

¹Lillian Doris, Corporate Treasurer's and Controller's Handbook. New York: Prentiss-Hall, Inc., 1951, p. 139.

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The system should further provide prompt, regular, and careful follow-up to see that deviations from predicted results are discovered and explained; that undesirable conditions are disclosed and called to the attention of responsible persons who can correct; and that revision of work plans and money requirements are made when necessary.

Finally, the system should spotlight the advance scheduling of financial obligations within the period necessary to meet the financial requirements of the program and to establish a rate of spending that will conform to plan.

XIII. CONCLUSION

Thus the budgeting and programming functions resolve into the guidance, leadership, and control of the efforts of individuals toward a common goal. Achievement of these is attained by scientific planning, organizing, directing and controlling. These terms are common to any administrative position but the significant feature that distinguishes the program official from the remainder is the tremendous public trust and responsibility invested solely in the individual. It is not possible to overemphasize this least publicized feature of the position. A shrewd application of the principles of public trust will always result in a better operating Naval Aviation and at a cheaper price.

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